

Senate Bill 83

Published  
September 28, 1965.

**CHAPTER 278**

AN ACT to create 70.04 (2) of the statutes, relating to definition of personal property for tax purposes.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. 70.04 (2) of the statutes is created to read:

70.04 (2) The term "personal property," as used in this title, shall also include irrigation implements used by a farmer, including pumps, power units to drive the pumps, transmission units, sprinkler devices and sectional piping.

SECTION 2. This bill is declared to be an emergency bill, recommended by the joint committee on finance, in accordance with the requirements of section 16.47 (2) of the statutes.

Approved September 9, 1965.